

IN THE CLAIMS

Please amend the claims as follows:

Claims 1-20 (Canceled).

Claim 21 (Previously Presented): A method comprising  
reacting a polyol in an open mold with a polyisocyanate compound in the presence of  
a catalyst, a blowing agent and a foam stabilizer to form a flexible polyurethane foam,  
wherein the polyol has a hydroxyl value of at most 15 mgKOH/g and the  
polyisocyanate compound is a modified polymethylenepolyphenyl polyisocyanate.

Claim 22 (Previously Presented): The method as claimed in Claim 21, wherein the  
modified polymethylene-polyphenyl polyisocyanate is a prepolymer-modified  
polymethylene-polyphenyl polyisocyanate.

Claim 23 (Canceled).

Claim 24 (Previously Presented): The method as claimed in Claim 21, wherein the  
polyisocyanate compound comprises reacted units of polyethylene glycol monomethyl ether  
and polymethylenepolyphenyl polyisocyanate.

Claim 25 (Previously Presented): The method according to Claim 21, wherein the  
polyol has an unsaturation value of at most 0.05 meq/g.

Claim 26 (Previously Presented): The method according to Claim 21, wherein the  
polyol is produced in the presence of a double metal cyanide complex catalyst.

Claim 27 (Previously Presented): The method according to Claim 21, wherein the polyol comprises fine polymer particles.

Claim 28 (Previously Presented): The method according to Claim 21, wherein the foam stabilizer is a silicone foam stabilizer having a silicone content of from 10 to 50 mass%.

Claim 29 (Previously Presented): The method according to Claim 21, wherein the polyol has a hydroxyl value of less than 10 mgKOH/g.

Claim 30 (Previously Presented): The method according to Claim 29, wherein the polyol has an unsaturation value of at most 0.05 meq/g.

Claim 31 (Previously Presented): The method according to Claim 29, wherein the polyol is produced in the presence of a double metal cyanide complex catalyst.

Claim 32 (Previously Presented): The method according to Claim 29, wherein the polyol comprises fine polymer particles.

Claim 33 (Previously Presented): The method according to Claim 29, wherein the foam stabilizer is a silicone foam stabilizer having a silicone content of from 10 to 50 mass%.

Claim 34 (Previously Presented): A flexible polyurethane foam obtained by the process as claimed in Claim 21.

Claim 35 (Previously Presented): The flexible polyurethane foam according to Claim 34, wherein the polyol has a hydroxyl value of less than 10 mgKOH/g.

Claim 36 (Previously Presented): The flexible polyurethane foam according to Claim 34, wherein the polyol is produced in the presence of a double metal cyanide complex catalyst.

Claim 37 (Previously Presented): The flexible polyurethane foam according to Claim 34, wherein the foam stabilizer is a silicone foam stabilizer having a silicone content of from 10 to 50 mass%.

Claim 38 (Previously Presented): The method according to Claim 21, wherein the air permeability of the flexible foam is from 0 to 0.08 ft<sup>3</sup>/min.

Claim 39 (Previously Presented): The method according to Claim 21, wherein the core impact resiliency of the flexible foam is from 30 to 46%.

DISCUSSION OF THE AMENDMENT

Claim 23 has been canceled.

No new matter has been added by the above amendment. Claims 21, 22 and 24-39 are now pending in the application.